

Exhibit B



08 April 2015

Mr Eric C Lyttle

Quinn Emanuel Urquhart & Sullivan LLP
777 6th Street, NW
11th Floor
Washington, DC 20001
USA

Our Ref: JH/EVM

Your Ref:

Contact: John Humphrey

By email only - Ericlyttle@quinnemanuel.com

Dear Mr Lyttle,

**YOUR CLIENT: RIO TINTO PLC
RIO TINTO PLC -v- VALE S.A. (AND 7 OTHERS)**

I write on behalf of Begbies Traynor (Investigations) Limited (formerly BTG Global Risk Partners Limited and before that BTG Intelligence Limited) ("the **Company**").

I note your recent request for certain documentation and records relating to work carried out by the Company for your client in respect of matters referred to as Project Raven and Project Raven – Part 2.

The material you have requested requires the Company disclosing sources and other material used in the formulation of its reports to your client. The services supplied to your client in respect of these projects were governed by the Umbrella Supplier Contract (contract number 3600002989), a copy of which is enclosed with this letter for your attention ("the **Agreement**"). Having reviewed the Agreement I must direct you to clause 3(e)(i) which I believe to be relevant in this case.

In obtaining the information and sourcing material to enable the Company to provide services to your client pursuant to the Agreement, the Company entered into various agreements and undertakings with its suppliers. Your request is that this information is disclosed. Clause 3(e)(i) of the Agreement expressly states that the services provided by the Company do not breach any agreement or undertaking to which the Company is bound. In the event that such undertakings or agreements are or would be breached then it follows that this cannot form part of the services which the Company has supplied pursuant to the Agreement. It follows that any request for information by your client pursuant to, presumably clause 16.1 of the Agreement which would represent or result in the Company breaching undertakings or agreements it has made, is not valid.

It is on the basis of the above that the Company does not believe that your client has the right to request this information and it follows that this information will not be supplied by the Company.

If you believe that the position is not as I have stated then I suggest that you fully particularise your contrary view and send this to me for my consideration.

Yours sincerely

A handwritten signature in black ink, appearing to read "John Humphrey", with a large, stylized flourish extending from the end of the signature.

**John Humphrey
Legal Counsel and Group Company Secretary
Begbies Traynor Group plc**